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October 24, 2005

The Honorable Judith Gail Dein
United States Magistrate Judge
United States District Court
District of Massachusetts
One Courthouse Way
Boston, MA 02210

Re: **G. Kent Plunkett v. Valhalla Investment Services, Inc.
and Eric T. House – USDC C.A. No.: 04-CV 10765NG**

Dear Sir or Madam:

I am writing in response to the Court's Mediation Order of October 20, 2005 for a mediation on November 1, 2005. Both my client and I believe that a mediation at this time is inappropriate and would be unproductive for the parties and the Court given the status of this case, the nature of the claim and the outstanding motion to dismiss for lack of jurisdiction.

Further, if the Court proceeds with mediation at some date in the future, my client would request permission to participate over the telephone as he is self-employed and for him to travel from Cleveland, Ohio would result in unnecessary expenses.

Thank you for your courtesy and consideration in this regard.

Very truly yours,

A handwritten signature in black ink, appearing to read "B. Voke", written over a horizontal line.

Brian P. Voke

BPV:cew

cc: H. Joseph Hameline, Esquire